

## Gift In-Kind Donation Form

Please fill out all the information below and email the form to:  
[connect@emcn.ab.ca](mailto:connect@emcn.ab.ca)

### A. Donor Information

Name/Contact Person	Organization (If applicable)
Phone	Email
Mailing Address	City Province PC
Would you like a tax receipt?	Yes <input type="checkbox"/> No <input type="checkbox"/>

*NOTE: According to CRA Guidelines, in order to issue a charitable tax receipt EMCN requires official documentation (e.g. sales receipt) or independent appraisal of the fair market value of the donated item. Tax receipts can only be issued when this documentation is on file with EMCN. For corporate donations from inventory, please provide an invoice. If documentation is not provided, fair market value will be established by EMCN.*

### B. Details of Donation

Description of Gift	Quantity #	Fair Market Value(FMV) \$
	Is there documentation to support the FMV?	Yes <input type="checkbox"/> No <input type="checkbox"/>

### C. Donor Declaration

*The Canada Revenue Agency (CRA) has added a number of conditions that charities must adhere to when receipting gift-in-kind donations. These conditions affect the tax receipt value that the donor receives in return for their donation. These conditions do not apply to donations out of inventory by businesses.*

<p>1. What was the original cost of the donation? This must be indicated in the box to the right if:</p> <ul style="list-style-type: none"> <li>• It was acquired in the last three years.</li> <li>• It was acquired in the last ten years with the intent to donate to charity.</li> <li>• It was received in the last ten years from a family member or other non-arm's length person.</li> </ul> <p>In each of the cases above, the tax receipt amount will be the lower of the donor's cost and the fair market value</p>	\$
<p>2. Gifts made under donation tax shelter gifting arrangements or limited recourse debt scenarios will not be accepted/receipted. Is this donation being made under a donation tax shelter gifting arrangement or limited recourse debt scenario?</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>

### D. Donor Signature

Signature of Donor	Date